

Claim	Date Claim was Filed	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In the Ocean Atlantic Loan
10725-01997	1/10/2007	KM Trust	C/O Aimee E Kearns Trustee 5886 N Bonita Vista St Las Vegas, NV 89149-3911	1,535,080.92	100,000.00
10725-01293	11/10/2006	Lisa Hollifield Personal Rep Of J Naftzinger Estate	Lisa Hollifield Personal Representative of J. Naftzinger Estate 9303 W. Osprey Meadow Drive Boise, ID 83714	Unknown	Unknown
10725-02433	1/12/2007	Michaelian Holdings LLC	413 Canyon Greens Dr Las Vegas, NV 89144-0829	1,267,075.50	100,000.00
10725-01783	12/13/2006	Miller Properties A NV Limited Partnership	Po Box 495 Zephyr Cove, NV 89448	345,000.00	50,000.00
10725-01998	1/10/2007	Murray Trust	C/O Aimee E Kearns Trustee 5886 N Bonita Vista St Las Vegas, NV 89149-3911	729,435.88	50,000.00
10725-01501	11/29/2006	Panagiotis Dovanidis & Dimitra Dovanidou Jt WROS	14 Mikinon St Glyfada Athens 16675 Greece	30,000.00	Unknown
10725-01502	11/29/2006	Panagiotis Dovanidis & Dimitra Dovanidou Jt WROS	14 Mikinon St Glyfada Athens 16675 Greece	50,000.00	Unknown
10725-01503	11/29/2006	Panagiotis Dovanidis & Dimitra Dovanidou Jt WROS	14 Mikinon St Glyfada Athens 16675 Greece	50,000.00	Unknown
10725-01504	11/29/2006	Panagiotis Dovanidis & Dimitra Dovanidou Jt WROS	14 Mikinon St Glyfada Athens 16675 Greece	50,000.00	Unknown
10725-01505	11/29/2006	Panagiotis Dovanidis & Dimitra Dovanidou Jt WROS	14 Mikinon St Glyfada Athens 16675 Greece	50,000.00	Unknown

EXHIBIT A